

**APPENDIX B**

**Expected Loss Rates for Public Employer Taxing Districts**  
Applicable to the payroll reporting period January 1, 2020 through December 31, 2020.

<b>Manual Classification Code</b>	<b>Manual Classification Description<sup>1</sup></b>	<b>Expected Loss Rate Per \$100 of Payroll</b>
9430	<b>County employees:</b> all employees & clerical, clerical telecommuter, salespersons, drivers	0.40
9431	<b>City employees:</b> all employees & clerical, clerical telecommuter, salespersons, drivers	0.78
9432	<b>Village employees:</b> all employees & clerical, clerical telecommuter, salespersons, drivers	0.65
9433	<b>Township employees:</b> all employees & clerical, clerical telecommuter, salespersons, drivers	0.71
9434	<b>Local school districts:</b> all employees & clerical, clerical telecommuter, salespersons, drivers	0.21
9435	<b>Public libraries:</b> all employees & clerical, clerical telecommuter, salespersons, drivers	0.15
9436	<b>Special public universities:</b> all employees & clerical, clerical telecommuter, salespersons, drivers	0.09
9437	<b>Joint vocational schools:</b> all employees & clerical, clerical telecommuter, salespersons, drivers	0.08
9438	<b>Public work-relief employees:</b> all program participants	0.16
9439	<b>Public employer emergency services organizations:</b> contract coverage	5.22
9440	<b>Public hospitals:</b> all employees & clerical, clerical telecommuter, salespersons, drivers	0.09
9441	<b>Special public institutions:</b> all employees & clerical, clerical telecommuter, salespersons, drivers	0.42
9442	<b>Public transit authorities:</b> all employees & clerical, clerical telecommuter, salespersons, drivers	0.99
9443	<b>Special public authorities:</b> all employees & clerical, clerical telecommuter, salespersons, drivers	0.39

<sup>1</sup> The bureau shall assign claims for emergency management workers occurring due to a disaster or an emergency as provided under sections 4123.031 to 4123.037 of the Revised Code to the risk of the public employer taxing district that administered the loyalty oath. The bureau shall allocate all of the costs of such claims to the surplus fund. There is no payroll to be reported or premium charged for this coverage.